



until all women have choice, freedom and power

Annual Report

**FOR THE YEAR ENDING
31 MARCH 2025**



Manchester Action on Street Health
Registered Charity No. 1051754 Company Registration Number: 03131154

MANCHESTER ACTION ON STREET HEALTH

Report of the Trustees for the year ending 31 March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

MASH's Vision

A world where all women have choice, freedom and power

MASH's Objectives

MASH provides expert, gender and trauma informed non-judgmental and accessible support to women in Greater Manchester who are, have been or may start sex working, and who are experiencing multiple disadvantage. We recognise the impact that multiple marginalised identities have on women and work to tackle the material barriers women face, challenge structural inequalities and stigma and influence change. We do this by working alongside women to promote their inclusion and access into existing services, advocating for improved services informed by their needs and supporting them to realise their goals. We want to win the fight for all women's rights, safety and wellbeing and are working towards being an actively trans* inclusive and anti-racist organisation. Our purpose is to reduce harm and increase safety in women's lives, build resilience and equip them to make positive changes and decisions about their lives.

MASH's Strategy

In March 2023, we launched our ambitious 5-year strategy 2023-2028, which has four key ambitions:

- **Strengthening our support** to women to maintain the quality of the core services we offer and extend our current package to meet the needs of more women
- **Increasing our reach** by meeting more women where they are at across Greater Manchester in terms of location and a focus on protected characteristics and intersectionality
- **Amplifying women's voices and influencing change** by centring women's voices and experience across all aspects of our work and ensuring that services for women are co-designed with them
- **Creating a progressive and inclusive organisational culture** which includes development of a People Strategy, a Lived Experience leaders programme and a commitment to developing our Environmental Policy and organisational Carbon Literacy, and reducing our carbon footprint

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MASH's Impact

MASH's reach over 2024/25:

- 693 women were reached and supported by MASH
- 331 women were supported by MASH for the first time

MASH Service	Number of women	Number of visits / contacts
Drop-in Centre	244	2,887
Outreach Van	288	2,225
1-1 support	349	6,004
Sexual health clinic	128	436
Sauna outreach	63	112
On foot outreach	75	164
Specialist inreach	61	651

Women reached over 2024/25:

- 341 street sex workers
- 238 women with addictions
- 239 survivors of violence

We supported women from 15 different countries of whom around 81% were British, 9% Hungarian, 5% Romanian, 2% were from other European countries and 3% were from outside of Europe.

Our impact over 2024/25

- Over 6,000 hours of support provided
- 488 women were provided sexual health advice, contraception, or STI testing
- 31,500 condoms were distributed to women
- 115 STI's were treated
- 326 women were provided advice around personal safety
- 3 women were supported to flee from modern slavery
- 328 women were supported with their mental health
- 43 women accessed counselling at MASH
- 238 women were supported with their drug or alcohol use
- MASH's needle exchange was accessed 263 times
- 51 women accessed treatment for addiction
- 289 women were supported with housing and homelessness
- 78 women were supported into accommodation
- Food and drink was accessed over 4,000 times
- 106 safeguarding incidents escalated

In our 2025 Annual Service User Survey, women told us that through MASH's Support:

- 95% had improved health.
- 97% had improved wellbeing
- 89% felt safer
- 92% felt more able to achieve their goals
- 76% felt that they had the opportunity to share their opinions

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Cost of Living and Financial Hardship

We have continued to feel the harsh impact of the Cost-of-Living Crisis in the financial year 2024/25. Women continue to report returning to, or beginning, sex work, both street-based and in saunas, due to a lack of financial resources. We saw the highest ever levels of women accessing Hardship Support across the year, which 326 women accessed, a 22% increase from the previous year.

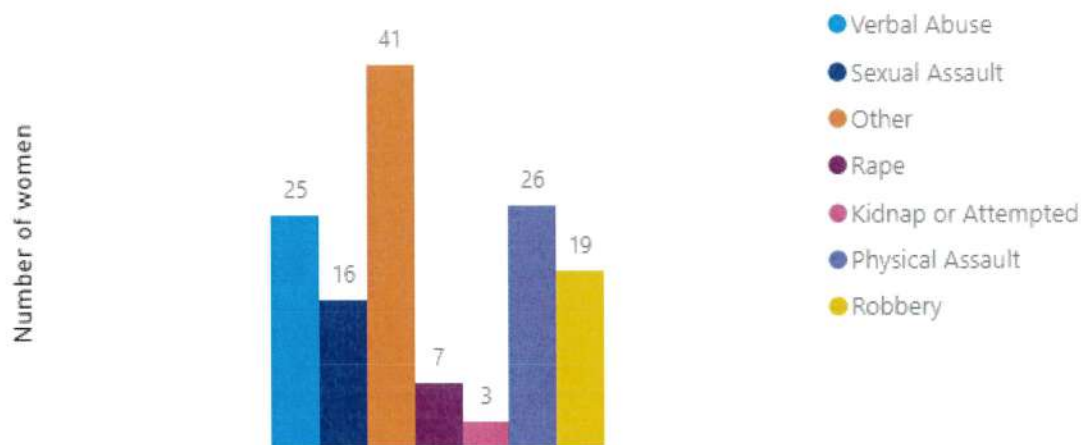
In 2024/25 MASH provided:

- 155 food parcels/vouchers
- 63 mobile phones and 102 bus passes, supporting women's independence
- 1,495 toiletry packs and 955 items of essential clothing, supporting women's dignity
- 1:1 support with finances and debt to 136 women

Violence against women

There has been an increase in violence and assault with a 38% increase in Dodgy Punter reports made to MASH. Dodgy Punter Reports detail incidences of harm experienced by our service users in the course of their sex work. The report includes identifying features of the perpetrators, which are then disseminated across MASH, enabling other service users to avoid some of the most dangerous situations. There were 102 Dodgy Punter reports made in 2024/25, this will be a significant underestimation of the actual number of attacks taking place. The breakdown of types of incidents is shown below.

Types of Incidents



Due to fear of criminalisation and discrimination, concern regarding lengthy court processes and conviction rates, and simply feeling that they do not have the headspace to engage with the Criminal Justice System, many women are reluctant to report crimes such as rape or assault to the police. Of those who made Dodgy Punter reports, 25% of women did choose to report incidents to the police. Our volunteers and staff provide emotional and practical support while encouraging women to report to the police. Our Independent Sexual Violence Advisor is also able to support women through the criminal justice process. To further support women's safety, alongside the Dodgy Punter reports, we also distributed 188 safety alarms.

MANCHESTER ACTION ON STREET HEALTH

Given the size of our organisation and team, we are immensely proud of the numbers of women we have reached and the impact we have had this year. For more information, please visit www.mash.org.uk to see our **Impact Report**.

In 2024/25 we commissioned an external evaluation of our support undertaken by Sarah Tayleur and CK Kpiaye which concluded:

"MASH is an essential service for women involved in sex work, providing safety, health support, wellbeing resources, and pathways to independence. By continuing its trauma-informed, person-centred approach, MASH can further its impact and ensure that all women receive the support they need to build safer, healthier lives."

For more information, please visit www.mash.org.uk to see our **External Evaluation**.

MASH's Services

MASH Outreach Vans

The MASH Outreach Vans operate as a mobile drop in 6 nights a week from 8pm until midnight. Our vans reach women where they are working, removing barriers to access, and are often the only point of contact for some women who sex work on the streets. The vans support women working on the Cheetham Hill, Oldham, Piccadilly, and Rochdale sex work 'beats'.

The MASH outreach vans act as a first responder, often giving crisis interventions and immediate support if women have been attacked or assaulted whilst working on the beat. The staff team, which includes a Romanian and a Hungarian interpreter, along with practitioners from partner services such as rough sleeping teams and drug and alcohol workers, and MASH volunteers, give women information and harm reduction advice. Women have access to support on a wide range of issues including safety, sexual health, drugs and alcohol, homelessness, domestic violence, mental health, sexual violence and exploitation and trafficking. They can access condoms, personal attack alarms, 'dodgy punter' reports, needle exchange, toiletries, clothing and refreshments. Women who use the van can be referred into emergency accommodation and into the MASH Drop-in Centre for assessment and casework support.

"If I'm feeling down, in a bad place, when you see the van it's like a light. It's like being at sea and seeing a lighthouse."

"The van being there helps me feel safer when I am on the beat. I like having a brew and a chat."

MASH Drop-in Centre

Staffed by paid workers and supported by a team of dedicated volunteers the MASH Drop-in Centre offers free and unconditional access to a wide range of services. Women can drop in for a chat, something to eat or drink, access to computers and a social space with other women. They can access health interventions including condoms and needle exchange and a full sexual health clinic. In order to support improved mental health, wellbeing, social connection and skills development, counselling, complementary therapies, arts and crafts and activities are also available. The centre is open 5 days a week and provides an excellent opportunity to engage with women and encourage them to access the support they may need from the MASH Caseworkers.

MANCHESTER ACTION ON STREET HEALTH

There have been disruptions at the Drop-in Centre due to a leak in the roof. The whole building was fully closed for around 1 month in March 2025. During this time one of the MASH Outreach Vans parked around a 5-minute walk from the Drop-in Centre. Here women were able to access a place of safety, harm reduction support, food and drink, and advice from our expert Drop-in staff and volunteers. We then partially reopened the building, with the main Drop-in space remaining closed following a structural survey. We then ran a mini-Drop-in, which two women at a time could access. Women were still able to attend counselling, complementary therapies, and pampering sessions at the Drop-in Centre. We look forward to returning to our full Drop-in provision in 2025/26, following the repair of the roof.

*"I enjoy coming here, having nails painted, having brews, good chat with lovely staff."
"Mash know and remember me and always remember the last thing I spoke about, even if it has been months and months. This means a lot to me and makes a difference to my feelings."*

One-to-one support

The MASH Caseworkers work intensively and consistently with individual women in-depth on a one-to-one basis. Women undertake a comprehensive assessment with the caseworker where individual needs are identified, these commonly include housing, mental health, drug and/or alcohol use, and criminal justice. A holistic, gender and trauma-informed support plan is agreed and implemented, which responds to the wants and needs of each individual woman. Our casework team includes a specialist young women's caseworker, recognising the unique needs and experiences of women under 25.

*"I forget how short a time it's been. I've made all these changes; it feels like ages. I can't believe the person I'm talking about was actually me."
"[support worker] helped me get back in touch with my family, which was one of the most important things ever."*

Sexual Health

MASH staff and volunteers are trained to provide sexual health advice to women, including advice on safer sex. The MASH Nurse delivers sexual health screenings from the MASH Drop-in Centre, and we have clinics where women can attend without an appointment. The nurse also delivers STI treatments, contraception including Long-Acting Reversible Contraception, Hepatitis B vaccinations, condoms, referrals and support into termination of pregnancy, pregnancy testing, Hepatitis C clinics, Blood Borne Virus advice/referral and general health promotion advice. In 2024/25 we also delivered sexual health outreach in Salford, Oldham, Rochdale and Bury, providing screenings, health promotion and referrals into other MASH support and local services via newly developed partnerships.

*"Seeing the nurse helped me with my STDs... She supported and encouraged me to go to the hospital and get blood tests."
"There's a nurse so you can have regular sexual health checks, which is good for if you work in the sex industry."*

On-foot Outreach

The MASH team conduct on foot outreach in the City Centre twice a week. Through this model we proactively support women who are begging and/or rough sleeping as many of these women are involved in survival/opportunistic sex work, but do not necessarily identify as sex workers. The main focus of this work is to support women into safe accommodation, recognising the differing needs and vulnerabilities experienced by women who are begging and/or rough sleeping. We also continue to be the specialist partner working with women at the Manchester Street Engagement Hub, a multiagency approach to working with

MANCHESTER ACTION ON STREET HEALTH

people begging and sleeping rough in Manchester. The Street Engagement Hub is a local authority led initiative which brings together key partners including police, housing and homelessness services, drug and alcohol services and physical and mental health support in order to support people through an engagement rather than enforcement model.

"They are there to help. They understand what I am going through. They understand what I need."

"It means a lot to know someone's there for you."

Trafficking and Modern Slavery

We work closely with the Greater Manchester Modern Slavery Unit, Greater Manchester Police and are active members of the Greater Manchester Modern Slavery NGO forum. All MASH staff are trained to recognise the indicators of trafficking and how to support victims that are identified. MASH supports migrant women on the streets and in massage parlours; we also have interpreters on our outreach teams. We have observed that trafficking is a hidden crime and often victims do not self-identify as a victim. We give out lots of information to migrant workers to advise them of their rights and the support services available if they feel unsafe. MASH has supported victims into safe accommodation and through the process of repatriation.

"MASH has given me hope so I've learned to cope."

Greater Manchester Housing First Partnership

At the start of 2021 MASH became part of the Greater Manchester Housing First Partnership pilot, hosting three Housing First Workers who work specifically with women. Housing First is an internationally evidence-based approach, which uses independent, stable housing as a platform to enable individuals experiencing multiple and complex disadvantage to begin recovery and move away from homelessness. This approach has been hugely successful in enabling MASH service users to access and maintain tenancies of their own. MASH provides a gender specialism within the Greater Manchester Partnership where recent data shows that the Tenancy Sustainment rate is better for women than men.

"I am so excited for everything. I am healed. I have no more baggage. It's all because I have this security. The foundation."

Specialist Inreach

MASH is a key part of a multi-agency partnership providing a women specific accommodation pathway, led by Manchester City Council and in partnership with The Riverside Group and Manchester Women's Aid. This pathway seeks to support women who are rough sleeping and also at risk of domestic abuse and violence. Specifically, women housed with a temporary accommodation provider are involved in the project. They are provided gender and trauma-informed wraparound support by MASH's Specialist In-reach Workers and have access to domestic abuse support from a specialist Women's Aid worker.

"She's helped to get all my proper support for my mental health. Now I'm under a psychiatrist and I've got a CPN [community psychiatric nurse]."

"If it wasn't for MASH's partnerships with GP services and their way of working I never would have gone to the doctors."

Oldham, Rochdale and Bury

Following on from MASH research which identified gaps in provision across Greater Manchester for women who were sex working, MASH have been delivering support in Oldham, Rochdale and Bury since 2023. MASH provide support via an Outreach Van which attends the Oldham and Rochdale sex work 'beats' three nights a week, alongside support in

MANCHESTER ACTION ON STREET HEALTH

indoor premises and from existing Drop-ins run by partner organisations across the boroughs. MASH's ORB Outreach Worker undertakes harm reduction, and provides practical and emotional support. She also enables women to navigate systems and advocate for women to access support from external partners such as from GPs, and drug and/or alcohol support. In 2025/26 she will be joined by a nurse dedicated to the ORB, who will be able to provide full support for women's sexual health.

"Able to offload all my troubles. Helps to destress."

"[worker] helped me with my health appointments and court dates – helped me sort myself out."

Independent Sexual Violence Advisor

Sex workers are at extremely high risk of sexual violence, and we have seen increases in incidents of sexual violence during 2024/25 as outlined above. Many women struggle to engage with mainstream services or to report crime due to stigma and inaccessibility. The specialist ISVA based at MASH enables women who sex work to access specialist emotional support following an incident, as well as support with reporting to the police and the often challenging journey through the criminal justice system. Women who are victims of sexual assault/rape are often reluctant to go to the local Sexual Assault Referral Centre and the retention rate of sex workers who attend is often poor. The ISVA worker is instrumental in offering encouragement and support to engage women into the forensic process and the police.

Following the repair of our roof in 2025/26, we are hoping to build an 'Achieving Best Evidence' suite at the MASH Centre so that women are able to provide evidence to the police while in a space they feel comfortable at MASH. We are also hoping to enable our clinical space at MASH to collect early forensic evidence.

Pathfinder Project

In partnership with the Greater Manchester Resilience Hub and other local VCSE support services, MASH provides a 'pathfinder' service to women who are RASSO (Rape and Serious Sexual Offence) survivors. This project removes barriers and enables women to access and engage with the mental health support they need, seeking to improve mental health outcomes.

Thrive Programme

Thrive works with women who wish to exit from sex work and who are wanting to move away from engagement with MASH's other services. Women who are exiting sex work often have new priorities and support needs, the 1:1 approach helps to meet women where they are, understand their needs and personal goals. Personal goals are varied but commonly include wellbeing and professional ambitions. Thrive has supported women to attend activities such as keep fit sessions, education provision, libraries and parks. Home visits have proved to be preferential for most women during the initial stages of contact with Thrive. This helps with building a relationship with the Thrive coordinator while also building confidence to step towards community-based activities.

"Personally, I prefer 1 to 1 work as in a group, you never know who is going to turn up. I also worry that I talk too much and take up too much space or I might be in a headspace where I can't talk at all. When you know that someone is coming to see just you, it's dedicated time for you and you don't have to worry about those things."

In initial conversations MASH identified that low levels of digital skills created a barrier to employment and managing day to day life in an increasingly digital world. A digital offer has

MANCHESTER ACTION ON STREET HEALTH

been included within Thrive, supported by the Manchester City Council Digital Inclusion Team. Women have had the opportunity to acquire a digital device or smart phone through undertaking the Learn My Way course.

"The Thrive project gives you something to do that takes the place of what you might have been doing before. This is so important when you've been in active addiction because you don't have to think about how to fill your time because you've got something to focus on."

New work in 2024/25

- In 2024 we undertook a 360 organisational health check, Board audit and services audits, volunteer programme review. From this we developed an action plan and set fresh Board and Senior Leadership Team priorities.
- We commissioned independent research into the effectiveness of our services in order to learn and develop, prioritise our workstreams and continue to strengthen our organisation
- We launched our ISVA service.
- We successfully fundraised for a second outreach van to work in Oldham, Rochdale and Bury. This was as a direct response to a pilot project delivered in this area which demonstrated a clear need and high demand for our services.

Wider MASH Updates

Lived Experience Involvement at MASH

MASH is deeply committed to ensuring that lived experience is at the heart of how our services are designed and delivered. MASH strives to make sure that women's voices and insights are central to our strategic goal: ensuring that women who sex work are heard, understood, and face less stigma.

Our Lived Experience Involvement Programme, led by the Involvement and Training Officer, offers multiple meaningful ways for women to share their experiences and shape change. Through Sue's Space, involvement in internal and external research and consultations, and a range of creative projects, women have the opportunity to influence both MASH's work and the wider systems that affect their lives.

Sue's Space, MASH's lived experience advisory panel, meets monthly with the CEO and the Involvement and Training Officer to discuss key issues affecting sex workers in Manchester. The group plays an active role in shaping new services and funding proposals, supports MASH's fundraising campaigns, and leads decisions on which external research projects that MASH contributes to.

Over the past year, Sue's Space has continued to provide vital lived experience representation on the Manchester Sex Work Forum, ensuring the forum remains responsive to the real concerns of sex workers. The panel has also contributed to consultations with Greater Manchester Mental Health and Rape Crisis England & Wales, while influencing other key services, including mainstream sexual health providers, Greater Manchester Police, and women's temporary accommodation services, through direct engagement with senior leaders and commissioners. This is made possible through MASH's strong and strategic local partnerships.

"We're not just a talking shop or tick box exercise; we're there right from the beginning when decisions are being made"

MANCHESTER ACTION ON STREET HEALTH

"Now we're in a place, where at the forum, we bring what is important to us"

Lived Experience Involvement Highlights 2024/25:

Throughout 2024/25, women with lived experience of sex work played a powerful role in shaping services, influencing policy, and challenging stigma. Key highlights include:

- 22 women participated in the 2024 Women's Rough Sleeping Census, continuing to support the design of gender-informed homelessness services.
- 18 women contributed to a consultation on the Manchester Sex Work Strategy, part of Manchester City Council's Community Safety Partnership, helping to improve safety and health outcomes for sex workers in the city.
- 6 women took part in the Greater Manchester Women's Support Alliance Health Research, sharing their experiences to identify barriers to accessing healthcare and inform the development of Women's Health Hubs across the region.
- 10 women joined the sMASH Project, "sMASHing Down the Barriers", which aimed to influence local employers to think differently and take action to be more inclusive to women who have experience of sex work.
- 97 women gave valuable feedback to MASH through various channels, including the "Have Your Say" annual survey, the late-night van survey, the Sue's Space survey, and the externally commissioned MASH Impact Evaluation.
- 5 women took part in public-facing events to raise awareness, reduce stigma around sex work, and mark the International Day to End Violence Against Sex Workers, 17th December.
- Sue's Space and MASH co-produced Trauma-Informed Best Practices Training continues to be co-delivered by Sue's Space members. Five online sessions are already booked for delivery in 2025–2026.

Diversity, Equity and Inclusion – Anti Oppression and Justice.

The Board and Senior Leadership Team proactively leads on Diversity, Equity and Inclusion (DEI) at MASH to ensure it is at the heart of our strategy and embedded across everything we do. Trustees use their lived experience of inequalities to bring passion, insight and leadership to this work. During 2024/25 we continued to build on this work ensuring DEI is a priority across everyone's working practice. We have developed a DEI road map and action plan that sits across our strategy and have created a Anti oppression and social justice working group with representation from trustees, staff, volunteers and service users. The working group holds us to account, overseeing and monitoring implementation of our Anti Oppression and Justice action plans. We also have regular check-ins with external specialist consultants and use industry recognised tools, such as the Meyer DEI Spectrum, to better understand our current status and set action plans which can be integrated across our organisation which have tangible deliverables so we can measure improvement.

We are an actively learning and development organisation and recognise that we are on a continuous DEI journey.

Tangible differences include in 2024/25:

- Appointment of our new Chair Jackie Driver following a recruitment process actively seeking a candidate with demonstrable specialism in DEI work to prioritise and drive forward this work. Jackie brings a wealth of both work and lived experience
- Delivering a training programme for staff and volunteers on key issues such as trans inclusion, neuro diversity awareness, Anti Oppression and Justice.
- Developing an open culture at MASH where people can have honest conversations, constructive challenge and explore DEI in a safe place, offering support and identifying training needs
- Creating space in our internal meetings where we can discuss themes, share ideas and best practice

MANCHESTER ACTION ON STREET HEALTH

- Working with our service users to celebrate key calendar dates including International Women's Day, Black History month, LGBT history month, Trans Awareness Week and Transgender Day of Remembrance
- Reviewing our current data gaps for protected characteristics and how we improve
- Developing partnerships with equalities organisations to support best practice, commission training and devise partnership projects to better support and serve diverse communities.

Financial Review

MASH has a varied portfolio of funding with significant income raised from Greater Manchester local authorities, the Greater Manchester Combined Authority, central government funding and trust and foundations. We saw our income and expenditure increase this year as the result of a number of factors. Increased hardship and demand for our services linked to the Cost-of-Living Crisis, as well as increased internal costs have led to an increase in expenditure. Our total income for 2024/25 was £1,509,268 and total expenditure was £1,404,606.

We have continued to work to diversify our income. Our Fundraising Strategy is reviewed and refreshed each year to enable us to prioritise, mitigate against risks and always be looking ahead. Our Fundraiser post has key objectives around trust and foundations grant giving. Our part time fundraiser continues to develop relationships with a number of community groups and the public to grow our community fundraising and individual giving support and work towards reducing our reliance on larger funders. Now that our lived experience led *Trauma Informed Best Practice Training* has had successful delivery and feedback, we are looking to trial earned income through delivering this training to other organisations.

Investment powers and policy

The trustees having regard to the liquidity requirements of operating the charity have kept available funds in an interest bearing deposit account.

Reserves Policy and going concern

The charity aims to maintain free reserves in unrestricted funds at a level that equates to six months of core charitable expenditure. With MASH offering a critical frontline service to vulnerable women, the continuity of the charitable activities is paramount and thus reserves held should ensure MASH could adequately sustain services for six-months, should the charity incur rising costs or see its main sources of grant income cease. The overall reserves held on the 31st March 2025 was £612,370. The balance held in unrestricted reserves at 31st March 2025 was £574,479 of which £518,803 were free reserves after allowing for funds tied up in tangible fixed assets. £518,803 equates to 6 months of core charitable expenditure. Core charitable expenditure excludes fixed-term programme costs and covers the costs required to ensure the delivery of core services including the Drop-in Centre, Van Outreach, Sexual Health Clinic and Casework support.

Risk Management

The charity has a risk register where the major risks, identified by the Trustees, are registered and systems put in place to manage them. The Trustees have in place policies to cover a variety of risks, including those relating to Health and Safety and Safeguarding. The Board and Senior Leadership Team each have a named Designated Safeguarding Lead and Designated Safeguarding Deputy. Formal risk assessments are in place for all our venues and activities and these are regularly reviewed. Any issues of concern are reported to the

MANCHESTER ACTION ON STREET HEALTH

Trustees through a system of incident reporting. The Trustees review organisational risks through the annual business planning process and at Board Meetings.

Plans for Future Periods

- To undertake urgent and necessary repairs to our building
- To continue to roll out Lived Experience Trauma Informed Practice training to better equip external agencies to appropriately meet the needs of women who are sex working and facing multiple disadvantage, and trial raising income for the organisation through this route
- To sustain our services following a period of rapid growth
- To undertake consultation with our services users with regard to the rapid regeneration of Manchester, in particular the impact of regeneration on the sex work beats of Manchester
- To undertake planning of a co-produced conference to be delivered in 2026 –bringing together partners and colleagues across sectors to unpick the impact of external influences on sex work such as regeneration, legislation, commissioning and how we can collectively ensure sex workers are valued as citizens, have a voice and can influence
- To explore the impact of key legislation on sex workers lives such as the Online Safety Act and the Crime and Policing Bill
- To increase our reach and how we can support women working in the 10 boroughs of Greater Manchester
- To continue to respond to the changing needs of our service users and to changes in the external environment
- To strengthen existing and develop new partnerships in order to improve the life outcomes of the women we support
- To explore new models for the provision of sexual health services
- To continue to develop and embed our service user involvement and develop our Lived Experience Leadership Pathway
- To commit to improve the diversity and accessibility of our organisation, and to further embed Anti Oppression and Justice practices and thinking into our culture
- To commit to reducing our carbon footprint and creating and implementing environmental policies.

Structure Governance and Management

Manchester Action on Street Health is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 27th November 1995 as amended by special resolution registered at Companies House on 3rd March 2016. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 4th January 1996.

Appointment of Trustees

All the directors of the company are also trustees of the charity. At every A.G.M., one third of all the trustee directors shall retire from office but shall be eligible for re-appointment at MANCHESTER ACTION ON STREET HEALTH. The charity may by ordinary resolution appoint a person who is willing to act to be a director.

Trustee Induction and Training

MASH has developed a comprehensive Trustee Resource Pack to support the trustees in their work. Induction includes meeting the existing Trustees, an explanation of the context in which the Charity operates and visits to operation sites. The obligations of management committee members are explained and key documents, including the Memorandum and Articles, Charity Commission Essential Trustee guide, and the latest set of accounts are provided.

MANCHESTER ACTION ON STREET HEALTH

Organisation

The board of trustees administers the charity. The board normally meets every three months. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related Parties and co-operation with other organisations

Any trustee receiving remuneration or other benefit from their work with the charity is declared in Section 2 of Notes to the Accounts. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year, other than disclosed in the notes to the accounts, no such related party transactions were reported.

Reference and Administrative Information

Charity Name: Manchester Action on Street Health (also known as MASH)

Charity Number: 1051754

Company Registration Number: 03131154

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Key management Personnel:

Directors and Trustees

Katherine Edmondson

Sarah Miguel

Helen Clayton

Colette Cronshaw

(resigned May 2025)

Dr Louisa Baxter

Nazanin Ghodrati

(resigned November 2024)

Iram Kiani

Rachel Hurst

Treasurer

Andrea Anderson

Naeed Khan

Annabel Emery

Company Secretary

Jacqueline Driver

Chair of Trustees

(appointed June 2024)

Senior Leadership Team:

Chief Executive

Annabel Emery

Head of Services

Tina Threadgold

Head of Operations

Bee Evans

Registered Office

94-96 Fairfield St

Manchester

M1 2WR

MANCHESTER ACTION ON STREET HEALTH**Accountants**

Hilton-Jones t/as Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Auditors

Mckellens
11 Riverview
Heaton Mersey
Stockport
SK4 3GN

Bankers

National Westminster Bank
Manchester University Precinct De Havilland Way
Horwich
BL6 4YU

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Leeds Building Society
105 Albion Street
Leeds
LS1 SAS

MANCHESTER ACTION ON STREET HEALTH

Trustees Responsibilities

The charity trustees (who are also the directors of Manchester Action on Street Health for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees.



Jacqueline Driver Chair of Trustees

Date: 09/12/2025

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Opinion

We have audited the financial statements of Manchester Action on Street Health (the 'company') for the year ended 31 March 2025, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' Remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

11/12/25

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2025**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	45,661	10,145	55,806	32,902
Charitable Activities	(4)	428,908	1,014,542	1,443,450	1,300,426
Other Trading Activities	(5)	2,520	-	2,520	2,520
Other Income		2,754	-	2,754	843
Investment Income		4,738	-	4,738	585
Total		484,581	1,024,687	1,509,268	1,337,276
Expenditure on:					
Raising Funds	(6)	17,077	43,911	60,988	57,917
Charitable Activities	(6)	331,259	851,809	1,183,068	1,001,448
Other	(6)	110,154	50,436	160,590	118,087
Total		458,490	946,156	1,404,646	1,177,452
Net income/(expenditure)		26,091	78,531	104,622	159,824
Transfers between funds	(16)	61,640	(61,640)	-	-
Net movement in funds		87,731	16,891	104,622	159,824
Reconciliation of funds					
Total funds brought forward	(16)	486,748	21,000	507,748	347,924
Total funds carried forward	(16)	574,479	37,891	612,370	507,748

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 22 to 36 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number: 03131154

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	55,676	4,639
Total fixed assets		<u>55,676</u>	<u>4,639</u>
Current assets:			
Stocks	(12)	-	1,013
Debtors	(13)	84,686	209,922
Cash at Bank & in Hand		641,359	596,075
Total current assets		<u>726,045</u>	<u>807,010</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	169,351	303,901
Net current assets or liabilities		<u>556,694</u>	<u>503,109</u>
Total assets less current liabilities		612,370	507,748
Total net assets or liabilities		<u><u>612,370</u></u>	<u><u>507,748</u></u>
The funds of the charity:			
Restricted income funds	(16)	37,891	21,000
Unrestricted income funds	(16)	574,479	486,748
Total charity funds		<u><u>612,370</u></u>	<u><u>507,748</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

Approved by the trustees on 19th Nov 2025



Rachel Hurst

Treasurer

The notes on pages 22 to 36 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Net movement in funds	104,622	159,824
Add back depreciation	18,525	4,130
Deduct investment income	(4,738)	(585)
Decrease/(increase) in stocks	1,013	(1,013)
Decrease/(increase) in debtors	125,236	(76,437)
Increase/(decrease) in creditors	(134,550)	210,848
Net cash used in operating activities	110,108	296,767
Cash flows from investment activities:		
Interest	4,738	585
Purchase of fixed assets	(69,562)	(3,133)
Net cash provided by investing activities	(64,824)	(2,548)
Increase/(decrease) in cash and cash equivalents during the year	45,284	294,219
Cash and cash equivalents brought forward	596,075	301,856
Cash and cash equivalents carried forward	641,359	596,075

Notes to the accounts for the year ended 31st March 2025

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 43 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 16.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising activities, website costs and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in notes 7 and 8.

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Leasehold Refurbishment	20% on cost
Motor Vehicles	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. However, during the year, Collette Cronshaw did receive £nil (2024: £828) in respect of lived experience consultancy fees. Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2025	March 2025	31 March	31 March
	£	£	2025	2024
Donations, Fundraising & Gift Aid	45,661	10,145	55,806	32,902
	45,661	10,145	55,806	32,902

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2024	March 2024	31 March
	£	£	2024
Donations, Fundraising & Gift Aid	32,902	-	32,902
	32,902	-	32,902

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2025	March 2025	31 March	31 March
	£	£	2025	2024
			£	£
Contract income:				
Manchester City Council Public Health	202,235	-	202,235	202,080
Salford Public Health	51,497	-	51,497	51,497
Oldham and Rochdale Borough Council	72,142	-	72,142	58,822
Bury PCT	24,117	-	24,117	22,000
Pennine Care NHS Foundation Trust	51,731	-	51,731	36,026
Trafford Council	2,186	-	2,186	2,186
Unrestricted grants:				
Leathersellers Company	25,000	-	25,000	25,000
Leathersellers Company Cost of Living	-	-	-	15,000
Capital grants:				
Richer Sounds Foundation	-	30,000	30,000	-
The Hobson Charity	-	5,000	5,000	-
Restricted grants:				
Albert Hunt	-	7,000	7,000	-
Arnold Clark	-	1,500	1,500	-
GM Housing First	-	-	-	125,974
St Philips Church	-	-	-	300
Big Lottery Fund Reaching Communities	-	-	-	106,984
The Charity Service	-	2,730	2,730	2,730
Comic Relief	-	-	-	15,000
CRH Charitable Trust	-	-	-	7,500
Dowager Countess Eleanor Peel Trust	-	-	-	10,000
Duchy of Lancaster	-	2,000	2,000	-
Edward Holt Trust	-	26,539	26,539	23,369
Europa CHEM	-	180	180	660
Evan Cornish Foundation	-	5,000	5,000	-
MCC CHEM	-	16,100	16,100	12,200
Gardening Project	-	(500)	(500)	500
GMCA	-	-	-	54,012
GMCA Aris	-	16,722	16,722	-
GMCA ISVA	-	93,160	93,160	34,507
GMCA Ministry of Justice	-	63,934	63,934	63,934
GMCA Ministry of Justice Victims	-	44,012	44,012	-
GMCA We Are Survivors	-	5,000	5,000	-
GM High Sheriffs Trust	-	-	-	4,343
Grand Trust	-	-	-	12,500
Great Places Housing Association	-	124,392	124,392	-
Hack Foundation	-	120	120	-
Henry Smith	-	15,000	15,000	30,000
Henry Smith Covid 19	-	40,000	40,000	40,000
Household Support Fund	-	12,150	12,150	6,300
Instep UK	-	250	250	-
Leeds Building Society Foundation	-	1,000	1,000	-
Manchester Foundation Trust	-	-	-	483
Manchester Guardian Society	-	-	-	3,500
MCC Community Safety Partnership	-	5,000	5,000	5,000
MCC Community Safety Partnership	-	650	650	-
MCC Digital Inclusion	-	-	-	2,000
MCC IWD	-	500	500	500
MCC North Neighbourhood	-	-	-	700
MCC Population Health	-	1,205	1,205	6,845
MCC Sex Work Forum	-	-	-	1,150
Sub-total carried forward	428,908	518,644	947,552	983,602

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Sub-total brought forward	428,908	518,644	947,552	983,602
National Lottery Reaching Communities	-	116,936	116,936	-
Our Manchester VCS	-	55,609	55,609	55,609
Our Manchester VCS Cost of Living	-	7,480	7,480	-
Pilgrims Trust	-	29,948	29,948	29,948
Rosa Fund	-	-	-	7,000
MCC Rough Sleeping Initiative	-	189,944	189,944	159,399
Salford Community Answer Cancer	-	-	-	8,000
Shears	-	5,750	5,750	-
Stockport Council	-	500	500	-
Tudor Trust	-	30,000	30,000	30,000
UKH Foundation	-	5,000	5,000	-
WEA Skills	-	27,863	27,863	-
Manchester City Council HPG	-	26,868	26,868	26,868
	428,908	1,014,542	1,443,450	1,300,426

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2024	March 2024	31 March
	£	£	£
General grants:			
Manchester City Council Public Health	202,080	-	202,080
Leathersellers Company	25,000	-	25,000
Leathersellers Company Cost of Living	15,000	-	15,000
Salford and Trafford Council	2,186	-	2,186
Restricted grants & contracts:			
GM Housing First	-	125,974	125,974
St Philips Church	-	300	300
Big Lottery Fund Reaching Communities	-	106,984	106,984
The Charity Service	-	2,730	2,730
Comic Relief	-	15,000	15,000
CRH Charitable Trust	-	7,500	7,500
Dowager Countess Eleanor Peel Trust	-	10,000	10,000
Edward Holt Trust	-	23,369	23,369
Europa CHEM	-	660	660
MCC CHEM	-	12,200	12,200
Bury PCT	-	22,000	22,000
Gardening Project	-	500	500
GMCA	-	54,012	54,012
GMCA ISVA	-	34,507	34,507
GMCA Ministry of Justice	-	63,934	63,934
GM High Sheriffs Trust	-	4,343	4,343
Grand Trust	-	12,500	12,500
Henry Smith	-	30,000	30,000
Henry Smith Covid 19	-	40,000	40,000
Household Support Fund	-	6,300	6,300
Manchester Foundation Trust	-	483	483
Sub-total carried forward	244,266	573,296	817,562

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Previous reporting period

Sub-total brought forward	244,266	573,296	817,562
Manchester Guardian Society	-	3,500	3,500
MCC Community Safety Partnership	-	5,000	5,000
MCC Digital Inclusion	-	2,000	2,000
MCC IWD	-	500	500
MCC North Neighbourhood	-	700	700
MCC Population Health	-	6,845	6,845
MCC Sex Work Forum	-	1,150	1,150
Oldham and Rochdale Borough Council	-	58,822	58,822
Our Manchester VCS	-	55,609	55,609
Pennine Care NHS Foundation Trust	-	36,026	36,026
Pilgrims Trust	-	29,948	29,948
Rosa Voices from the Frontline	-	7,000	7,000
Rough Sleeping Initiative	-	159,399	159,399
Salford Community Answer Cancer	-	8,000	8,000
Salford Public Health	-	51,497	51,497
Tudor Trust	-	30,000	30,000
Manchester City Council HPG	-	26,868	26,868
	<u>244,266</u>	<u>1,056,160</u>	<u>1,300,426</u>

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2025	March 2025	31 March	31 March
	£	£	2025	2024
Placement Fees	2,520	-	2,520	2,520
	<u>2,520</u>	<u>-</u>	<u>2,520</u>	<u>2,520</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2024	March 2024	31 March
	£	£	2024
Placement Fees	2,520	-	2,520
	<u>2,520</u>	<u>-</u>	<u>2,520</u>

Notes to the accounts for the year ended 31st March 2025

6. Expenditure on raising funds

	Services to women who sex work in Greater Manchester	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Expenditure on raising funds:			
Employment costs	52,482	52,482	47,159
Fundraising activities & Events	4,262	4,262	3,399
Website and computer costs	1,944	1,944	1,618
Subscriptions	1,407	1,407	1,385
Advertising and marketing	893	893	1,184
Other costs	-	-	3,172
	<u>60,988</u>	<u>60,988</u>	<u>57,917</u>
 Restricted funds		43,911	31,241
Unrestricted funds		<u>17,077</u>	<u>26,676</u>
		<u>60,988</u>	<u>57,917</u>

The trustees consider that there are a number of costs which, whilst essential for supporting the charity in its charitable activities, are not directly related to the services provided by the charity. These costs mainly relate to employment costs and have been included in this year either as expenditure on raising funds or as other expenditure.

Notes to the accounts for the year ended 31st March 2025

7. Expenditure on charitable activities

	Services to women who sex work in Greater Manchester	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Employment Costs	892,193	892,193	741,737
Sessional Staff	7,819	7,819	3,240
Staff Welfare Support	5,751	5,751	3,187
DEI & Accessibility	263	263	743
Dignity Packs	433	433	735
Training	9,384	9,384	6,427
Counselling	31,160	31,160	29,970
HF Personalisation Fund	5,068	5,068	8,030
Recruitment & DBS Costs	3,044	3,044	12,415
Outreach Vehicle Expenses	19,216	19,216	12,653
Cultural Fund	1,459	1,459	1,727
ORB Project Resources	-	-	1,473
Women's Engagement Expenses	5,927	5,927	3,994
Thrive Programme	709	709	-
Staff Security	1,713	1,713	1,238
Volunteer Expenses	4,333	4,333	1,758
Activity Resources	18,724	18,724	16,974
Hardship Costs	37,627	37,627	26,908
Interpreters	9,504	9,504	9,417
Lived Experience Consultancy Fees	852	852	-
Travel Expenses	7,477	7,477	5,955
Medical Supplies	3,315	3,315	3,944
Heat, Light & Water	7,414	7,414	7,673
Equipment & Repairs	8,120	8,120	5,068
Monitoring System	5,344	5,344	6,666
Subscriptions	1,407	1,407	1,385
IT Maintenance	17,179	17,179	12,350
Cleaning	20,307	20,307	20,092
Telephone	12,442	12,442	13,420
Rent & Rates	25,582	25,582	26,524
Insurance	17,752	17,752	14,192
Marketing	893	893	1,184
Post, Printing & Stationery	657	657	369
	<u>1,183,068</u>	<u>1,183,068</u>	<u>1,001,448</u>
Restricted funds		851,809	945,508
Unrestricted funds		331,259	55,940
		<u>1,183,068</u>	<u>1,001,448</u>

Notes to the accounts for the year ended 31st March 2025

8. Other expenditure

	Services to women who sex work in Greater Manchester	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Governance and support costs	23,041	23,041	14,525
Employment costs	104,964	104,964	84,702
Depreciation	18,525	18,525	4,130
Bank Charges	299	299	229
Subscriptions	1,408	1,408	1,385
IT Maintenance and website	1,909	1,909	1,380
DEI & Accessibility	263	263	743
Events	2,452	2,452	814
Insurance	1,972	1,972	1,721
Sundries	2,839	2,839	4,545
Recruitment & DBS	376	376	1,505
Telephones	1,382	1,382	1,628
Training	1,160	1,160	780
	<u>160,590</u>	<u>160,590</u>	<u>118,087</u>
Restricted funds		50,436	64,411
Unrestricted funds		<u>110,154</u>	<u>53,676</u>
		<u>160,590</u>	<u>118,087</u>

The trustees consider that there are a number of costs which, whilst essential for supporting the charity in its charitable activities, are not directly related to the services provided by the charity. These costs mainly relate to employment costs and have been included in this year either as expenditure on raising funds or as other expenditure.

Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	2,274	2,274	type of expense
Audit Fees	-	4,202	4,202	type of expense
Payroll Bureau Charges	3,310	-	3,310	type of expense
Other Accountancy Fees	727	-	727	type of expense
Secretariat Support	-	1,125	1,125	type of expense
Trustee Development	-	260	260	type of expense
Professional Fees	11,143	-	11,143	type of expense
	<u>15,180</u>	<u>7,861</u>	<u>23,041</u>	
	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,800	1,800	type of expense
Audit Fees	-	4,080	4,080	type of expense
Payroll Bureau Charges	2,877	-	2,877	type of expense
Other Accountancy Fees	708	-	708	type of expense
Consultancy Fees	1,198	-	1,198	type of expense
Secretariat Support	-	750	750	type of expense
Trustee Development	-	310	310	type of expense
Professional Fees	2,802	-	2,802	type of expense
	<u>7,585</u>	<u>6,940</u>	<u>14,525</u>	

Notes to the accounts for the year ended 31st March 2025

9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	925,018	775,793
Redundancy	-	-
Social Security Costs	86,906	68,230
Pension Costs	37,715	29,575
	<u>1,049,639</u>	<u>873,598</u>
Expenditure on raising funds:	52,482	47,159
Charitable Activities	892,193	741,737
Support Costs	104,964	84,702
	<u>1,049,639</u>	<u>873,598</u>

The average number of employees during the year was 30 FTE 26.4 (previous year: 27, FTE 23.9).

The charity considers its key management personnel comprises the trustees Chief Executive Officer, Head of Operations and Head of Services. The total employment benefits, including employer pension and NI contributions of the key management personnel were £164,790 (previous year: £150,591. No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts for the year ended 31st March 2025

10. Audit Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Audit Fees	4,202	4,080
Accountancy	2,274	1,800
Other Accountancy Services	727	708
	<u>7,203</u>	<u>6,588</u>

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Leasehold Refurbishments	Motor Vehicle	Total
Cost	£	£	£	£	£
At 1 April 2024	72,967	25,817	64,931	45,488	209,203
Additions	7,618	-	-	61,944	69,562
At 31 March 2025	<u>80,585</u>	<u>25,817</u>	<u>64,931</u>	<u>107,432</u>	<u>278,765</u>
Depreciation					
At 1 April 2024	68,828	25,317	64,931	45,488	204,564
Charge for Year	5,636	500	-	12,389	18,525
At 31 March 2025	<u>74,464</u>	<u>25,817</u>	<u>64,931</u>	<u>57,877</u>	<u>223,089</u>
NET BOOK VALUE					
At 31 March 2025	<u>6,121</u>	<u>-</u>	<u>-</u>	<u>49,555</u>	<u>55,676</u>
At 31 March 2024	<u>4,139</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>4,639</u>

12. Stocks

	2025	2024
	£	£
Bus Passes	-	1,013

13. Analysis of debtors

	2025	2024
	£	£
Debtors	56,668	161,044
Prepayments	17,907	17,156
Other debtors	10,111	31,722
	<u>84,686</u>	<u>209,922</u>

Debtors and prepayments related to restricted funds £nil (2024: £209,624) and unrestricted funds £84,686 (2024: £298)

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	6,280	4,591
Taxation and social security	3,494	24,278
Accruals	22,312	22,197
Deferred income	126,449	232,097
Other creditors	10,816	20,738
	<u>169,351</u>	<u>303,901</u>

15. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2024	232,097
Amount released to income earned from charitable activities	(232,097)
Amount deferred in year	126,449
Balance at 31 March 2025	<u>126,449</u>

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	486,748	484,581	(458,490)	61,640	574,479
Designated Funds	-	-	-	-	-
	486,748	484,581	(458,490)	61,640	574,479

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	271,924	281,116	(136,292)	70,000	486,748
Designated Funds	70,000	-	-	(70,000)	-
	341,924	281,116	(136,292)	-	486,748

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

For future relocation and cost of living/inflation impact

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
The Charity Service	-	2,730	(2,730)	-	-
Richer Sounds Foundation	-	30,000	-	(30,000)	-
The Hobson Charity	-	5,000	-	(5,000)	-
Dowager Countess Eleanor Peel Trust	10,000	-	-	(10,000)	-
The Big Give May 24	-	10,145	-	(10,145)	-
Albert Hunt	-	7,000	-	-	7,000
Arnold Clark	-	1,500	(1,500)	-	-
Duchy of Lancaster	-	2,000	(2,000)	-	-
Edward Holt Trust	-	26,539	(26,539)	-	-
Europia CHEM	-	180	(180)	-	-
Evan Cornish Foundation	-	5,000	(5,000)	-	-
MCC CHEM	-	16,100	(16,100)	-	-
Gardening Project	500	(500)	-	-	-
GMCA Aris	-	16,722	(16,722)	-	-
GMCA ISVA	-	93,160	(86,665)	(6,495)	-
GMCA Ministry of Justice	-	63,934	(63,934)	-	-
GMCA Ministry of Justice Victims	-	44,012	(44,012)	-	-
GMCA We Are Survivors	-	5,000	(5,000)	-	-
Great Places Housing Association	-	124,392	(114,281)	-	10,111
Hack Foundation	-	120	(120)	-	-
Henry Smith	-	15,000	(15,000)	-	-
Henry Smith Covid 19	-	40,000	(40,000)	-	-
Household Support Fund	-	12,150	(12,150)	-	-
Instep UK	-	250	(250)	-	-
Leeds Building Society Foundation	-	1,000	(1,000)	-	-
Manchester Guardian Society	3,500	-	(3,500)	-	-
MCC Community Safety Partnership	-	5,000	(5,000)	-	-
MCC Community Safety Partnership	-	650	(650)	-	-
MCC IWD	-	500	(500)	-	-
UKH Foundation	-	5,000	(5,000)	-	-
WEA Skills	-	27,863	(27,863)	-	-
Manchester City Council HPG	-	26,868	(26,868)	-	-
MCC Population Health	-	1,205	(1,205)	-	-
National Lottery Reaching Communities	-	116,936	(116,936)	-	-
Our Manchester VCS	-	55,609	(55,609)	-	-
Our Manchester VCS Cost of Living	-	7,480	(7,480)	-	-
Pilgrims Trust	-	29,948	(29,948)	-	-
Rosa Fund	7,000	-	(7,000)	-	-
MCC Rough Sleeping Initiative	-	189,944	(174,914)	-	15,030
Shears	-	5,750	-	-	5,750
Stockport Council	-	500	(500)	-	-
Tudor Trust	-	30,000	(30,000)	-	-
	21,000	1,024,687	(946,156)	(61,640)	37,891

The transfers out of restricted funds are to recognise capital expenditure incurred in the year.

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
GM Housing First	-	125,974	(125,974)	-	-
St Philips Church	-	300	(300)	-	-
Big Lottery Fund Reaching Communities	-	106,984	(106,984)	-	-
The Charity Service	-	2,730	(2,730)	-	-
Comic Relief	-	15,000	(15,000)	-	-
CRH Charitable Trust	-	7,500	(7,500)	-	-
Dowager Countess Eleanor Peel Trust	-	10,000	-	-	10,000
Edward Holt Trust	-	23,369	(23,369)	-	-
Europia CHEM	-	660	(660)	-	-
MCC CHEM	-	12,200	(12,200)	-	-
Bury PCT	-	22,000	(22,000)	-	-
Gardening Project	-	500	-	-	500
GMCA	-	54,012	(54,012)	-	-
GMCA ISVA	-	34,507	(34,507)	-	-
GMCA Ministry of Justice	-	63,934	(63,934)	-	-
GM High Sheriffs Trust	-	4,343	(4,343)	-	-
Grand Trust	-	12,500	(12,500)	-	-
Henry Smith	-	30,000	(30,000)	-	-
Henry Smith Covid 19	-	40,000	(40,000)	-	-
Household Support Fund	-	6,300	(6,300)	-	-
Manchester Foundation Trust	-	483	(483)	-	-
Manchester Guardian Society	-	3,500	-	-	3,500
MCC Community Safety Partnership	-	5,000	(5,000)	-	-
MCC Digital Inclusion	-	2,000	(2,000)	-	-
MCC IWD	-	500	(500)	-	-
MCC North Neighbourhood	-	700	(700)	-	-
Manchester City Council HPG	-	26,868	(26,868)	-	-
MCC Population Health	-	6,845	(6,845)	-	-
MCC Sex Work Forum	-	1,150	(1,150)	-	-
Oldham and Rochdale Borough Council	-	58,822	(58,822)	-	-
Our Manchester VCS	-	55,609	(55,609)	-	-
Pennine Care NHS Foundation Trust	-	36,026	(36,026)	-	-
Pilgrims Trust	-	29,948	(29,948)	-	-
Rosa Voices from the Frontline	-	7,000	-	-	7,000
Rough Sleeping Initiative	6,000	159,399	(165,399)	-	-
Salford Community Answer Cancer	-	8,000	(8,000)	-	-
Salford Public Health	-	51,497	(51,497)	-	-
Tudor Trust	-	30,000	(30,000)	-	-
	6,000	1,056,160	(1,041,160)	-	21,000

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Albert Hunt Trust	for the MASH Drop-in Centre
ARIS	for MASH Outreach Van support
Arnold Clark	for food for service users
Charity Services Grant	for service users to access culture and events
CHEM	for work to support women who sex work's health
Community safety partnership	for services to support migrant sex workers
Duchy of Lancaster	for volunteer costs
Edward Holt	for the MASH Drop-in Centre
Evan Cornish Foundation	for the MASH Drop-in Centre
GM Mayor's Charity	for the MASH Drop-in Centre
GMCA / We are Survivors	for MASH core costs
GMCA ISVA	for the Independent Sexual Violence Advocate service
GMCA MOJ Core	for MASH core costs
GMCA MoJ Victims	for casework support for service users
HACK Foundation	for individual items for service users
Henry Smith	for MASH running costs
Henry Smith Covid-19	for the MASH Drop-in Centre
Household Support Fund	for individual items for service users
Great Places Housing Association - Housing First	for delivering the Housing First project
Instep UK Ltd	for individual items for service users
Leeds Building Society Foundation	for individual items for service users
Manchester Guardian Society	for individual items for service users
MCC HPG	for MASH Outreach Van support
MCC IWD grant funding	for International Women's Day work with service users
MCC Public Health (Trauma)	for development and delivery of trauma informed practice training
MCC Sex Work Forum	for work with Manchester Sex Work Forum
Our Manchester VCS	for work with service users
Our Manchester VCS - Cost of Living	for work with service users alleviating hardship
Pilgrims Trust	for work with young women
Reaching Communities (Lottery)	for work with service users
Richer Sounds Foundation	towards the purchase of a new vehicle for MASH Outreach
Rosa Fund	for employment project with service users
Rough Sleeping Initiative / Respite Rooms	for work with service users on street and at specialist women's accommodation
Shears	for the MASH Drop-in Centre
Stockport Council	for work with service users
The Dowager Countess Eleanor Peel Trust	towards the purchase of a new vehicle for MASH Outreach
The Hobson Charity	towards the purchase of a new vehicle for MASH Outreach
Tudor Trust	for MASH core costs
UKH Foundation	for the MASH Drop-in Centre
WEA Skills Grant	for skills development activities at the Drop-in Centre

Notes to the accounts for the year ended 31st March 2025

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	55,676	-	-	55,676
Cash at bank and in hand	534,422	-	106,937	641,359
Other net current assets/(liabilities)	(15,619)	-	(69,046)	(84,665)
Total	574,479	-	37,891	612,370

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	4,639	-	-	4,639
Cash at bank and in hand	322,276	-	273,799	596,075
Other net current assets/(liabilities)	159,833	-	(252,799)	(92,966)
Total	486,748	-	21,000	507,748

18. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

19. Lease Commitments

At 31 March 2025 the charity had future minimum lease payments under non-cancellable operation leases, as follows:

	2025	2024
	£	£
Not later than 1 year	-	18,848
Between 2 - 5 years	-	18,848

The charity rents a property and a unit. The leases for the unit is on a rolling basis and not for a fixed period of time. The lease on the property is for five years, ending in August 2030 and was signed after the balance sheet date.